

Management of the California State Water Project



Appendix D

Costs of Recreation and Fish and Wildlife Enhancement

GRAY DAVIS, *Governor* STATE OF CALIFORNIA

MARY D. NICHOLS, *Secretary for Resources* THE RESOURCES AGENCY

THOMAS M. HANNIGAN, *Director* DEPARTMENT OF WATER RESOURCES

**Department of Water Resources
Bulletin 132-96**

**Management of the
California State
Water Project**

**Appendix D
Costs of Recreation
and Fish and Wildlife Enhancement**

September 1999

Gray Davis
Governor
State of California

Mary D. Nichols
Secretary for Resources
The Resources Agency

Thomas M. Hannigan
Director
Department of Water Resources

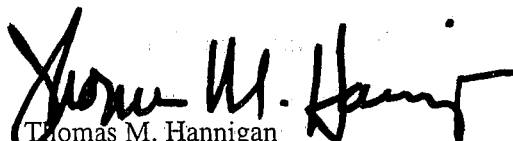
Foreword

The Davis-Dolwig Act (Sections 11900-11925 of the California Water Code) declares that providing for the enhancement of fish and wildlife and for recreation in connection with State water projects benefits all the people of California and that the costs attributable to such enhancement should be borne by them. The Act also provides a procedure through which the Department of Water Resources will be reimbursed for those project costs that are allocated to recreation and fish and wildlife enhancement and for costs of acquiring property for recreation development. The Department is to report such expenditures to the Legislature annually.

This constitutes the Department's report for 1996 to the Legislature in compliance with the above requirement. An increase of \$12,078,995 for recreation and fish and wildlife enhancement is reported herein. The increase consists of \$7,364,796 for joint capital costs of the State Water Project allocated to recreation and fish and wildlife enhancement and \$4,714,199 for specific recreation land costs. The increase is the result of costs incurred for the 1995 calendar year, additional accrued interest due to an increase in interest costs of Burns-Porter and Water System Revenue bonds sold, and additional disbursements for joint capital costs allocated to recreation and enhancement.

Prior to 1991, the Department received \$90,000,000 in reimbursements from the State's tideland oil and gas revenues, which were authorized specifically for costs of recreation and fish and wildlife enhancement (Public Resources Code Section 6217).

Since 1991, the Department has been reimbursed for costs reported in this appendix under the provisions of AB 1442. This legislation offsets moneys owed the California Water Fund by the State Water Project with reimbursements owed the project by the General Fund for recreation and fish and wildlife enhancement costs. (After 1994, Davis-Dolwig expenditures continued to be offset against State Water Project obligations to the California Water Fund until those obligations were repaid. Although this Appendix covers 1995, the offsetting obligation was repaid in 1997.)


Thomas M. Hannigan
Director

**State of California
Gray Davis, Governor**

**The Resources Agency
Mary D. Nichols, Secretary for Resources**

**Department of Water Resources
Thomas M. Hannigan, Director**

Stephen L. Kashiwada
Deputy Director

Steve Macaulay
Acting Chief Deputy Director

Raymond D. Hart
Deputy Director

L. Lucinda Chipponeri
Assistant Director for Legislation

Susan N. Weber
Chief Counsel

**State Water Project Analysis Office
Donald R. Long, Chief**

This report was prepared under the direction of

Jesse J. Cason, Chief, Project Cost Branch
Pedro Villalobos, Chief, Cost Allocation and Repayment Section

by

Jonathan Canuela, Research Analyst I
Carolyn Allen, Office Technician

based on records compiled under the direction of

Frank L. Conti, Chief, Division of Land and Right of Way
Chester M. Winn, Chief, Division of Fiscal Services

Editing and layout were provided by

Nancy Pate, Supervisor of Technical Publications
Maureen Reed, Editorial Technician

Cover design by

Thom Lewis, Senior Graphic Artist

**State of California
The Resources Agency
Department of Water Resources**

CALIFORNIA WATER COMMISSION

Mike Madigan, Chairman, San Diego
Donald C. Cecil, Vice-Chairman, Willows

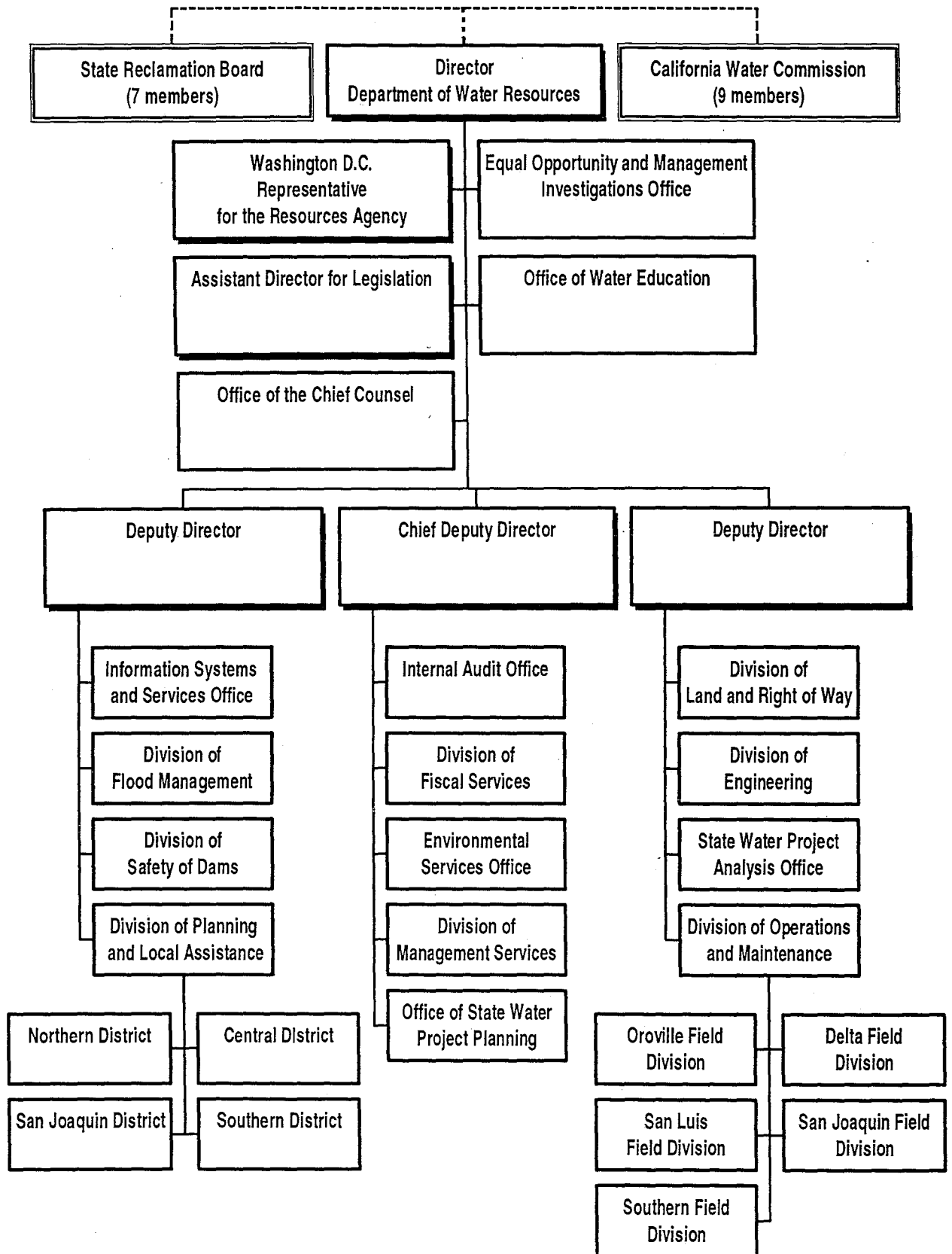
George Gowgani San Luis Obispo
Vacant.....
Vacant.....
Vacant.....
Vacant.....
Vacant.....
Vacant.....

(Note: Vacancies pending appointments by Governor)

Executive Officer
Raymond E. Barsch

The California Water Commission serves as a policy advisory body to the Director of Water Resources on all California water resources matters. The nine-member citizen commission provides a water resources forum for the people of the State, acts as a liaison between the legislative and executive branches of State government, and coordinates federal, State, and local water resources efforts.

Organization of the Department of Water Resources



Reporting of Recreation and Fish and Wildlife Enhancement Costs

Section 11912 of the California Water Code assigns to the Department of Water Resources the following responsibilities:

It shall be the duty of the Department to report annually to the Legislature the costs, if any, which the Department has allocated to recreation and fish and wildlife enhancement for each facility of any state water project. The Department shall also report to the Legislature any revisions which the Department makes in such allocations.

The Department shall submit each such cost allocation to the Department of Boating and Waterways, the Department of Parks and Recreation, and to the Department of Fish and Game. The Department of Boating and Waterways, the Department of Parks and Recreation, and the Department of Fish and Game shall file with the Department of Water Resources their written comments with respect to each such cost allocation, which written comments shall be included in the report required by this section.

It shall also be the duty of the Department to report to the Legislature on any expenditure of funds for acquiring rights of way, easements and property pursuant to Section 346 for recreation development associated with such facilities.

This appendix is the Department's 1996 report as required by Section 11912 of the California Water Code.

For brevity, "fish and wildlife enhancement" is hereafter referred to as "enhancement." The Department's cost allocations treat recreation and enhancement as one combined purpose of the State Water Project.

Report Organization

Capital costs of SWP facilities allocated by the Department to recreation and enhancement, through December 31, 1995, are shown in Table 1, pages 2 and 3. Table 1 also shows the expenditures for acquiring rights of way, easements, and property for recreation development associated with such facilities. Table 2, pages 6 and 7, details the accrued interest charges included in the costs shown in Table 1. Interest accruals terminate in 1988 and resume in 1995 in compliance with the offset Legislation. Table 2 also details reimbursements through December 31, 1995.

The notes to Table 1, pages 4 and 5, explain the Department's procedures for reporting recreation and enhancement costs, describe how the amounts shown in the table are calculated, and reconcile significant changes from costs shown in previous reports.

The costs shown in Table 1 do not reflect new or revised allocations for any facility of the SWP. The derivation of allocation percentages indicated for joint capital costs of those multipurpose facilities listed in the upper portion of Table 1 have been described in previous reports. Copies of those reports are available upon request to the Department.

A summary of allocation percentages is shown in a separate table, along with illustrative allocation percentages for facilities not yet reported.

Included at the end of this report are comments by the Department of Boating and Waterways, the Department of Parks and Recreation, and the Department of Fish and Game.

Table 1. Recreation and Enhancement

(Reported to the California Legislature in Response

	1952-1982	1983	1984	1985	1986	1987	1988
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Joint Costs Allocated to							
Frenchman Dam and Lake (78.5%)							
California Water Resources Development Bond Fund	102,997	0	0	0	0	0	0
All Other Funds	2,596,663	64,497	2,489	39,556	4,700	1,724	2,875
Subtotal	2,699,660	64,497	2,489	39,556	4,700	1,724	2,875
Antelope Dam and Lake (100%)							
California Water Resources Development Bond Fund	1,036,428	0	0	0	0	0	0
All Other Funds	4,136,736	42,172	47,466	85,010	21,299	9,752	4,309
Subtotal	5,173,164	42,172	47,466	85,010	21,299	9,752	4,309
Grizzly Valley Dam and Lake Davis (99.0%)							
California Water Resources Development Bond Fund	4,003,092	0	0	0	0	0	0
All Other Funds	996,906	27,800	21,533	8,250	14,853	125,952	1,130,720
Subtotal	4,999,998	27,800	21,533	8,250	14,853	125,952	1,130,720
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir (3.4%)							
California Water Resources Development Bond Fund	1,990,412	(45,182)	(58,351)	(12,694)	(3,405)	(17,082)	(14,462)
All Other Funds	1,699,765	140,859	64,688	30,720	23,551	261,644	52,202
Subtotal	3,690,177	95,677	6,337	18,026	20,146	244,562	37,740
California Aqueduct Delta to Dos Amigos P.P. (3.4%)							
California Water Resources Development Bond Fund	4,467,667	0	0	0	0	0	0
All Other Funds	1,224,772	50,731	84,414	36,779	25,389	47,425	138,415
Subtotal	5,692,439	50,731	84,414	36,779	25,389	47,425	138,415
Oroville Division (2.9%)							
California Water Resources Development Bond Fund	5,725,234	(9)	0	0	0	(9)	0
All Other Funds	4,147,790	23,003	22,387	21,176	61,616	15,559	21,016
Subtotal	9,873,024	22,994	22,387	21,176	61,616	15,550	21,016
Del Valle Dam and Lake Del Valle (48.0%)							
California Water Resources Development Bond Fund	10,546,762	0	0	0	0	0	0
All Other Funds	2,425,479	79,014	165,408	44,649	17,768	40,674	37,946
Subtotal	12,972,241	79,014	165,408	44,649	17,768	40,674	37,946
California Aqueduct Dos Amigos P.P. to Termini (5.7%)							
California Water Resources Development Bond Fund	48,690,360	20,001	22,363	988	(3,132)	(20,136)	(27,155)
All Other Funds	36,752,418	2,310,318	1,446,755	803,256	521,268	385,229	461,704
Subtotal	85,442,778	2,330,319	1,469,118	804,244	518,136	365,093	434,549
TOTAL	130,543,481	2,713,204	1,819,152	1,057,690	683,907	850,732	1,807,570
Specific Costs of Acquiring							
Frenchman Dam and Lake							
California Water Resources Development Bond Fund	3,379	0	0	0	0	0	0
All Other Funds	49,947	0	0	0	0	0	0
Subtotal	53,326	0	0	0	0	0	0
Grizzly Valley Dam and Lake Davis							
California Water Resources Development Bond Fund	204,116	0	0	0	0	0	0
All Other Funds	593,539	2,792	(203,509)	1,216	19,984	9,185	38
Subtotal	797,655	2,792	(203,509)	1,216	19,984	9,185	38
Abbey Bridge Dam and Reservoir							
California Water Resources Development Bond Fund	9	0	0	0	0	0	0
All Other Funds	9,921	0	0	0	0	0	0
Subtotal	9,930	0	0	0	0	0	0
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir							
California Water Resources Development Bond Fund	395,284	0	0	0	0	0	0
All Other Funds	267,346	187	40	817	44,032	43,422	40,029
Subtotal	662,630	187	40	817	44,032	43,422	40,029
California Aqueduct Delta to Dos Amigos P.P.							
California Water Resources Development Bond Fund	461,086	0	0	0	0	0	0
All Other Funds	232,505	12,828	(55,443)	(44,376)	(77,137)	(54,566)	(41,783)
Subtotal	693,591	12,828	(55,443)	(44,376)	(77,137)	(54,566)	(41,783)
Oroville Division							
California Water Resources Development Bond Fund	7,809,535	(26)	0	0	0	0	0
All Other Funds	463,671	41,068	174,752	879	1,779	12,113	(9,030)
Subtotal	8,273,206	41,042	174,752	879	1,779	12,113	(9,030)
Del Valle Dam and Lake Del Valle							
California Water Resources Development Bond Fund	519,425	0	0	0	0	0	0
All Other Funds	(35,551)	499	437	953	931	531	0
Subtotal	483,874	499	437	953	931	531	0
California Aqueduct Dos Amigos P.P. to Termini							
California Water Resources Development Bond Fund	478,971	0	0	0	0	0	0
All Other Funds	481,744	(13,190)	1,272	(5,007)	(5,658)	(6,401)	(7,309)
Subtotal	960,715	(13,190)	1,272	(5,007)	(5,658)	(6,401)	(7,309)
Castaic Dam and Lake							
California Water Resources Development Bond Fund	1,954,297	0	0	0	0	0	0
All Other Funds	941,102	6,132	510	564	0	0	1,139
Subtotal	2,895,399	6,132	510	564	0	0	1,139
Cedar Springs Dam and Silverwood Lake							
California Water Resources Development Bond Fund	424,966	0	0	0	0	0	0
All Other Funds	351,802	3,240	885	1,191	1,547	1,452	3,405
Subtotal	776,768	3,240	885	1,191	1,547	1,452	3,405
Perris Dam and Lake Perris							
California Water Resources Development Bond Fund	1,022,313	0	0	0	0	0	0
All Other Funds	4,939,979	0	0	0	0	0	0
Subtotal	5,962,292	0	0	0	0	0	0
TOTAL	21,569,386	53,530	(81,056)	(43,763)	(14,522)	5,736	(13,511)
Total Recreation and Enhancement Costs							
California Water Resources Development Bond Fund	89,836,333	(25,216)	(35,988)	(11,706)	(6,537)	(37,227)	(41,617)
All Other Funds	62,276,534	2,791,950	1,774,084	1,025,633	675,922	893,695	1,835,676
GRAND TOTAL	152,112,867	2,766,734	1,738,096	1,013,927	669,385	856,468	1,794,059

Costs of the State Water Project (a (b

to Water Code Section 11912)

(dollars)

1989	1990	1991	1992	1993	1994	1995	TOTAL	INTEREST	TOTAL	PREVIOUS	INCREASE
[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
Recreation and Enhancement: (c											
0	0	0	0	0	0	0	102,997	2,049	105,046	104,900	146
406	2,522	1,223	507	749	1,306	427	2,719,644	0	2,719,644	2,719,163	481
406	2,522	1,223	507	749	1,306	427	2,822,641	2,049	2,824,690	2,824,063	627
0	0	0	(45)	404	0	0	1,036,787	111,964	1,148,751	1,140,726	8,025
19,207	31,819	35,398	42,198	10,646	1,934	592	4,488,538	0	4,488,538	4,487,866	672
19,207	31,819	35,398	42,153	11,050	1,934	592	5,525,325	111,964	5,637,289	5,628,592	8,697
0	0	0	0	0	0	0	4,003,092	475,623	4,478,715	4,444,594	34,121
96,805	2,148	137,030	3,182	1,223	1,880	541	2,568,823	0	2,568,823	2,568,205	618
96,805	2,148	137,030	3,182	1,223	1,880	541	6,571,915	475,623	7,047,538	7,012,799	34,739
(125,973)	(14,207)	(6,015)	(607)	(2,937)	(5,294)	(4,620)	1,679,583	317,456	1,997,039	1,980,275	16,764
28,647	31,576	256,521	(12,816)	53,507	95,442	53,080	2,779,386	0	2,779,386	2,727,522	51,864
(97,326)	17,369	250,506	(13,423)	50,570	90,148	48,460	4,458,969	317,456	4,776,425	4,707,797	68,628
0	0	0	0	0	0	0	4,467,667	873,367	5,341,034	5,267,351	73,683
378,575	814,757	722,536	345,099	153,598	91,964	105,697	4,220,151	0	4,220,151	4,118,032	102,119
378,575	814,757	722,536	345,099	153,598	91,964	105,697	8,687,818	873,367	9,561,185	9,385,383	175,802
0	0	0	0	0	0	0	5,725,216	1,743,462	7,468,678	7,560,625	(91,947)
53,166	50,797	42,506	27,967	54,110	29,736	25,976	4,596,805	0	4,596,805	4,571,563	25,242
53,166	50,797	42,506	27,967	54,110	29,736	25,976	10,322,021	1,743,462	12,065,483	12,132,188	(66,705)
0	0	0	0	0	0	0	10,546,762	6,593,052	17,139,814	16,500,629	639,185
19,421	67,512	38,748	67,812	64,768	61,984	46,985	3,178,168	0	3,178,168	3,131,493	46,675
19,421	67,512	38,748	67,812	64,768	61,984	46,985	13,724,930	6,593,052	20,317,982	19,632,122	685,860
(9,682)	(23,073)	(9,280)	(11,589)	1,879	8,961	7,877	48,648,382	72,704,462	121,352,844	116,522,355	4,830,489
1,342,753	794,926	996,204	1,949,035	2,104,172	1,399,059	1,629,244	52,896,341	0	52,896,341	51,269,682	1,626,659
1,333,071	771,853	986,924	1,937,446	2,106,051	1,408,020	1,637,121	101,544,723	72,704,462	174,249,185	167,792,037	6,457,148
1,803,325	1,758,777	2,214,871	2,410,743	2,442,119	1,686,972	1,865,799	153,658,342	82,821,435	236,479,777	229,114,981	7,364,796
Land for Recreation Development: (d											
0	0	0	0	0	0	0	3,379	154	3,533	3,520	13
0	0	0	0	0	0	0	49,947	0	49,947	49,947	0
0	0	0	0	0	0	0	53,326	154	53,480	53,467	13
0	0	(45)	404	0	0	0	204,475	17,173	221,648	220,423	1,225
19,037	27,712	33,578	41,265	9,407	0	0	554,244	0	554,244	554,244	0
19,037	27,712	33,533	41,669	9,407	0	0	758,719	17,173	775,892	774,667	1,225
0	0	0	0	0	0	0	9	0	9	9	0
0	0	0	0	0	0	0	9,921	0	9,921	9,921	0
0	0	0	0	0	0	0	9,930	0	9,930	9,930	0
0	0	0	0	0	0	0	395,284	32,717	428,001	425,700	2,301
19,605	132	0	0	0	0	0	415,610	0	415,610	415,610	0
19,605	132	0	0	0	0	0	810,894	32,717	843,611	841,310	2,301
0	0	0	0	0	0	0	461,086	154,605	615,691	603,887	11,804
(47,391)	(53,752)	(8,438)	0	0	59	0	(137,494)	0	(137,494)	(137,553)	59
(47,391)	(53,752)	(8,438)	0	0	59	0	323,592	154,605	478,197	466,334	11,863
0	0	0	0	0	0	0	7,809,509	3,561,234	11,370,743	11,055,854	314,889
590	(386)	(35,703)	0	0	0	0	649,733	0	649,733	649,733	0
590	(386)	(35,703)	0	0	0	0	8,459,242	3,561,234	12,020,476	11,705,587	314,889
0	0	0	0	0	0	0	519,425	435,835	955,260	917,078	38,182
0	0	0	0	0	0	0	(32,200)	0	(32,200)	(32,200)	0
0	0	0	0	0	0	0	487,225	435,835	923,060	884,878	38,182
0	0	0	0	0	0	0	478,971	885,137	1,364,108	829,344	534,764
(47,102)	0	0	0	0	0	0	398,349	0	398,349	398,349	0
(47,102)	0	0	0	0	0	0	877,320	885,137	1,762,457	1,227,693	534,764
0	0	0	0	0	0	0	1,954,297	3,728,472	5,682,769	3,540,240	2,142,529
772	851	1,255	0	0	0	0	952,325	0	952,325	952,325	0
772	851	1,255	0	0	0	0	2,906,822	3,728,472	6,635,094	4,492,565	2,142,529
0	0	0	0	0	0	0	424,966	850,290	1,275,256	772,342	502,914
4,571	2,044	49	0	0	0	0	370,186	0	370,186	370,186	0
4,571	2,044	49	0	0	0	0	795,152	850,290	1,645,442	1,142,528	502,914
0	0	0	0	0	0	0	1,022,313	2,113,948	3,136,261	1,970,742	1,165,519
0	0	0	0	0	0	0	4,939,979	0	4,939,979	4,939,979	0
0	0	0	0	0	0	0	5,962,292	2,113,948	8,076,240	6,910,721	1,165,519
(49,918)	(23,399)	(9,304)	41,669	9,407	59	0	21,444,314	11,779,565	33,223,879	28,509,680	4,714,199
(135,655)	(37,280)	(15,340)	(11,837)	(654)	3,667	3,257	89,484,200	94,601,000	184,085,200	173,860,594	10,224,606
1,889,062	1,772,658	2,220,907	2,464,249	2,452,180	1,683,364	1,862,542	85,618,456	0	85,618,456	83,764,067	1,854,389
1,753,407	1,735,378	2,205,567	2,452,412	2,451,526	1,687,031	1,865,799	175,102,656	94,601,000	269,703,656	257,624,661	12,078,995

Notes to Table 1, Pages 2 and 3

a) AB 1442 (Statutes of 1989, Chapter 716) cancels (1) specified obligations of the General Fund to reimburse the State Water Project in the amount of \$172,291,000 for fish and wildlife enhancement and recreation, and (2) the obligation of the project to reimburse the California Water Fund in an equal amount. AB 1442 also provides for automatic offset, upon approval by the Legislature, of future Davis-Dolwig expenditures against the remaining State Water Project debt to the California Water Fund.

b) Recreation and enhancement costs refer only to (1) multipurpose facility capital costs allocated to recreation, and (2) the capital costs of lands acquired for associated recreation development. These costs are budgeted by the Department from funds that are available for financing Project construction costs.

Recreation and enhancement costs not reported in Table 1 are budgeted by several State departments. These costs, financed by appropriations from a variety of funds, are summarized in the table below.

Allocated operation, maintenance, power, and replacement costs of multipurpose facilities are budgeted by the Department and financed by annual appropriations from the State General Fund. Capital costs (other than land acquisition costs), along with OMP&R costs of recreation facilities, are budgeted by the Department of Parks and Recreation. However, the costs of constructing boating facilities are budgeted by the Department of Boating and Waterways, and the costs of enhancement developments are budgeted by the Department of Fish and Game.

c) Joint capital costs allocated to recreation and enhancement are based on the Department's derivation, for each multipurpose facility, of the percentages of the total joint costs attributable to each included purpose. These derivations are based on the application of conventional cost allocation methods that weigh the estimated costs to be incurred and the benefits to be realized during a 50-year period of analysis. Allocated costs reflect the application of these percentages to the actual capital costs incurred for each facility, as accounted by the Department. Costs allocated to recreation

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, Unless Otherwise Noted		
	1996-1997 ^a	1995-1996 ^b	Total ^c 1962-63 through 1996-1997
Allocated operation, maintenance, power, and replacement costs of multipurpose facilities	0 ^d	0 ^d	17,291,000
Capital costs of recreation developments	2,073,000	2,047,000	109,867,000 ^{e f}
Operation, maintenance, and replacement costs of recreation developments	10,777,000	11,053,000	170,414,000 ^g
^a Amount in Governor's budget. ^b 1995-1996 budgeted amount. ^c Actual through 1994-1995 plus ^a and ^b . ^d No SWP operation and maintenance costs appropriated. ^e Amounts from State recreation bond funds and other State and federal recreation funds. ^f Includes \$1,236,000 from the Harbors and Watercraft Revolving Fund and \$200,000 directly from the Highway Users Tax. ^g Operation, maintenance, and replacement costs are budgeted by the Department of Parks and Recreation; boating facility costs are budgeted by the Department of Boating and Waterways; and enhancement costs are budgeted by the Department of Fish and Game.			

and enhancement generally are first reported in the year after that year when construction of a facility is completed. Those costs may be subsequently changed either by adjusting accounted capital costs or by revising allocation percentages.

- d) Specific costs of acquiring land for recreation development are incurred by the Department under the authority of California Water Code Section 346. The Department purchases recreation land concurrently with other lands needed for multipurpose facilities to (1) decrease the total land costs of the Project, and (2) acquire property in an orderly manner. Recreation lands acquired for each Project facility through September 30, 1995, are shown in the table below.

The Department reports the annual expenditure of Project funds for acquiring all recreation land in the year following the expenditure. The costs of such lands generally are established when acquired and are not affected by the allocation percentages for the associated multipurpose Project facility. However, the reported costs of certain lands may be subsequently revised due to (1) receipt of certain revenues (such as federal grants and income from

rights of way sales), or (2) modification of the recreation land use plan.

The amounts to be reported in future years will include credits for any reduction in previously reported costs, together with interest income thereon. If recreation land is reclassified as multipurpose project land, the original purchase price, together with appropriate interest income, will be reported as a negative expenditure for specific land costs, and an appropriate amount will be added to joint capital costs allocated to recreation and enhancement for the associated facility.

The costs of acquiring recreation land also include the salaries of Department personnel engaged in recreation land acquisition activities, together with indirect costs distributed on the basis of direct salaries.

- e) Interest accruals are calculated as shown in Table 2 (pages 6 and 7). Interest charges are accrued through June 30, 1995 only on the portion of annual disbursements financed by the California Water Resources Development Bond Fund. Calculations are based on the weighted average interest costs of

Summary of Recreation Land Acquisition (in acres) ^a			
Project Facility	Acquired ^b	Federal Lands ^c	Total
Frenchman Lake	719	0	719
Antelope Lake	1,361	0	1,361
Lake Davis	733	0	733
San Luis Reservoir and O'Neill Forebay	2,518	0	2,518
Oroville Division	3,534	212	3,746
Lake Del Valle	1,206	0	1,206
California Aqueduct (excluding reservoirs)	1,639	0	1,639
Castaic Lake	1,733	577	2,310
Silverwood Lake	305	0	305
Lake Perris	<u>4,127</u>	<u>0</u>	<u>4,127</u>
Total	17,875	789	18,664

^a Includes recreation lands for only those projects with an established recreation land use and acquisition plan.
^b Costs of acquiring these lands are shown in Table 1; additional land needs are to be identified by future studies.
^c These lands are being leased from the federal government at a nominal cost to the State.

Table 2. Calculation of Interest Accruals on California Water

(in dollars @ 4.951%)

Year	Item	Joint Capital Costs Allocated to Recreation and Enhancement								Total
		Frenchman Dam and Lake	Antelope Dam and Lake	Grizzly Valley Dam and Lake Davis	Sisk Dam, San Luis Res., O'Neill Forebay, & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
1952-1991 Disbursements:										
1. California Water Resources Development Bond Fund		102,997	1,036,428	4,003,092	1,693,041	4,467,667	5,725,216	10,546,762	48,641,254	76,216,457
2. All Other Funds		2,716,655	4,433,168	2,561,997	2,590,173	3,523,793	4,459,016	2,936,619	45,814,831	69,036,252
Reimbursements:										
1. California Water Resources Development Bond Fund		104,900	1,140,367	4,444,594	1,987,507	5,267,351	7,324,529	16,463,934	113,084,431	149,817,613
2. All Other Funds		2,716,655	4,433,168	2,561,997	2,590,173	3,523,793	4,459,016	2,936,619	45,327,195	68,548,616
Interest Accruals		2,049	111,964	475,623	317,570	873,367	1,743,462	6,593,052	72,704,267	82,821,354
1992 Beginning of Year Balance to be Reimbursed:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	487,636	487,636
Disbursements During Year:										
1. California Water Resources Development Bond Fund		0	(45)	0	(607)	0	0	0	(11,589)	(12,241)
2. All Other Funds		507	42,198	3,182	(12,816)	345,099	27,967	67,812	1,949,035	2,422,984
Reimbursements per Offset Legislation - AB 1442 /1										
1. California Water Resources Development Bond Fund		0	(45)	0	(607)	0	0	0	(11,589)	(12,241)
2. All Other Funds		507	42,198	3,182	(12,816)	345,099	27,967	67,812	1,313,906	1,787,855
End-of-Year Balance:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,122,765	1,122,765
Interest Accruals on Average Balance		0	0	0	0	0	0	0	0	0
1993 Beginning of Year Balance to be Reimbursed:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,122,765	1,122,765
Disbursements During Year:										
1. California Water Resources Development Bond Fund		0	404	0	(2,937)	0	0	0	1,879	(654)
2. All Other Funds		749	10,646	1,223	53,507	153,598	54,110	64,768	2,104,172	2,442,773
Reimbursements per Offset Legislation - AB 1442 /1										
1. California Water Resources Development Bond Fund		0	404	0	(2,937)	0	0	0	1,879	(654)
2. All Other Funds		749	10,646	1,223	53,507	153,598	54,110	64,768	1,397,249	1,735,850
End-of-Year Balance:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,829,688	1,829,688
Interest Accruals on Average Balance		0	0	0	0	0	0	0	0	0
1994 Beginning of Year Balance to be Reimbursed:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,829,688	1,829,688
Disbursements During Year:										
1. California Water Resources Development Bond Fund		0	0	0	(5,294)	0	0	0	8,961	3,667
2. All Other Funds		1,306	1,934	1,880	95,442	91,964	29,736	61,984	1,399,059	1,683,305
Reimbursements per Offset Legislation - AB 1442 /1										
1. California Water Resources Development Bond Fund		0	0	0	(5,294)	0	0	0	8,961	3,667
2. All Other Funds		1,306	1,934	1,880	95,442	91,964	29,736	61,984	1,250,656	1,534,902
End-of-Year Balance:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,978,091	1,978,091
Interest Accruals on Average Balance		0	0	0	0	0	0	0	0	0
1995 Beginning of Year Balance to be Reimbursed:										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	1,978,091	1,978,091
Disbursements During Year:										
1. California Water Resources Development Bond Fund		0	0	0	(4,620)	0	0	0	7,877	3,257
2. All Other Funds		427	592	541	53,080	105,697	25,976	46,985	1,529,244	1,862,542
Reimbursements per Offset Legislation - AB 1442 /1										
1. California Water Resources Development Bond Fund		0	0	0	0	0	0	0	0	0
2. All Other Funds		0	0	0	0	0	0	0	0	0
End-of-Year Balance:										
1. California Water Resources Development Bond Fund		0	0	0	(4,620)	0	0	0	7,877	3,257
2. All Other Funds		427	592	541	53,080	105,697	25,976	46,985	3,607,335	3,840,633
Interest Accruals on Average Balance		0	0	0	(114)	0	0	0	195	81
1996 Beginning of Year Balance to be Reimbursed:										
1. California Water Resources Development Bond Fund		0	0	0	(4,734)	0	0	0	8,072	3,338
2. All Other Funds		427	592	541	53,080	105,697	25,976	46,985	3,607,335	3,840,633
TOTAL		427	592	541	48,346	105,697	25,976	46,985	3,615,407	3,843,971
Disbursements:										
1. California Water Resources Development Bond Fund		102,997	1,036,787	4,003,092	1,679,583	4,467,667	5,725,216	10,546,762	48,648,382	76,210,486
2. All Other Funds		2,719,644	4,488,538	2,568,823	2,779,386	4,220,151	4,596,805	3,178,168	52,696,341	77,447,856
TOTAL		2,822,641	5,525,325	6,571,915	4,458,969	8,687,818	10,322,021	13,724,930	101,544,723	153,658,342
Reimbursements:										
1. California Water Resources Development Bond Fund		104,900	1,140,726	4,444,594	1,978,669	5,267,351	7,324,529	16,463,934	113,083,682	149,808,385
2. All Other Funds		2,719,217	4,487,946	2,568,282	2,726,306	4,114,454	4,570,829	3,131,183	49,289,006	73,607,223
TOTAL		2,824,117	5,628,672	7,012,876	4,704,975	9,381,805	11,895,358	19,595,117	162,372,688	223,415,608
TOTAL INTEREST ACCRUALS 1952 THROUGH 1996		2,049	111,964	475,623	317,456	873,367	1,743,462	6,593,052	72,704,462	82,821,435

1/ AB 1442, the "Offset Legislation," in part, added Section 12929.13 to the California Water Code. Section 7(c) of Section 12929.13 provides \$155,087,000 for unreimbursed expenditures incurred through June 30, 1988. AB 1442 also provides for continued offset of subsequent years expenditures in amended Section 11913(b). Subsequent offsets are: July 1, 1988 - December 31, 1990, \$3,282,551; January 1, 1991 - December 31, 1991, \$1,716,672; January 1, 1992 - December 31, 1992, \$1,816,314; January 1, 1993 - December 31, 1993, \$1,745,007; and, January 1, 1994 - December 31, 1994, \$1,538,628. Although this appendix covers 1996, the offsetting obligation was repaid in 1997.

Resources Development Bond Fund Disbursements

per annum)

Specific Costs of Acquiring Land for Recreation Development												GRAND TOTAL
Frenchman Dam and Lake	Grizzly Valley Dam and Lake Davis	Abbey Bridge Dam and Reservoir	Sisk Dam, San Luis Res., O'Neill Forebay, & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	Castaic Dam and Lake	Cedar Springs Dam and Silverwood Lake	Perris Dam and Lake Perris	Total	
[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]
3,379	204,116	9	395,284	461,086	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,355	89,489,812
49,947	503,572	9,921	415,610	(137,553)	649,733	(32,200)	398,349	952,325	370,186	4,939,979	8,119,869	77,156,121
3,520	220,064	9	425,700	603,887	11,028,039	917,078	1,271,912	5,291,258	1,132,207	2,780,487	23,674,161	173,491,774
49,947	503,572	9,921	415,610	(137,553)	649,733	(32,200)	398,349	951,070	370,137	4,867,247	8,045,833	76,594,449
154	17,173	0	32,717	154,605	3,561,234	435,835	885,137	3,728,472	790,131	1,965,997	11,571,455	94,392,809
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	6,749,112
0	(45)	0	0	0	0	0	0	0	0	0	(45)	(12,286)
0	41,265	0	0	0	0	0	0	0	0	0	41,265	2,464,249
0	(45)	0	0	0	0	0	0	0	0	0	(45)	(12,286)
0	41,265	0	0	0	0	0	0	0	0	0	41,265	1,829,120
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	7,384,241
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	7,384,241
0	0	0	0	0	0	0	0	0	0	0	0	0
0	404	0	0	0	0	0	0	0	0	0	404	(250)
0	9,407	0	0	0	0	0	0	0	0	0	9,407	2,452,180
0	404	0	0	0	0	0	0	0	0	0	404	(250)
0	9,407	0	0	0	0	0	0	0	0	0	9,407	1,745,257
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	8,091,164
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	8,239,567
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	3,667
0	0	0	0	59	0	0	0	0	0	0	59	1,683,364
0	0	0	0	0	0	0	0	0	0	0	0	3,667
0	0	0	0	59	0	0	0	0	0	0	59	1,534,961
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	8,239,567
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	1,215,097	2,988,310	4,203,407	4,203,407
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	10,102,109
0	0	0	0	0	0	0	0	0	60,159	147,951	208,111	208,191
0	0	0	0	0	0	0	0	0	1,275,256	3,136,261	4,411,518	4,414,855
0	0	0	0	0	0	0	0	951,311	370,186	4,939,979	6,261,476	10,102,109
0	0	0	0	0	0	0	0	951,311	1,645,442	8,076,240	10,572,994	14,516,964
3,379	204,475	9	395,284	461,086	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,714	89,484,200
49,947	554,244	9,921	415,610	(137,494)	649,733	(32,200)	398,349	952,325	370,186	4,939,979	8,170,600	85,618,456
53,326	758,719	9,930	810,894	323,592	8,459,242	487,225	877,320	2,906,622	795,152	5,962,292	21,444,314	175,102,656
3,520	220,423	9	425,700	603,887	11,028,039	917,078	1,271,912	5,291,258	1,132,207	2,780,487	23,674,520	173,482,905
49,947	554,244	9,921	415,610	(137,494)	649,733	(32,200)	398,349	951,070	370,137	4,867,247	8,096,564	81,703,787
53,467	774,667	9,930	841,310	466,393	11,677,772	884,878	1,670,261	6,242,328	1,502,344	7,647,734	31,771,084	255,186,692
154	17,173	0	32,717	154,605	3,561,234	435,835	885,137	3,728,472	850,290	2,113,948	11,779,566	94,601,000

Burns-Porter and Water System Revenue bonds sold to date (4.951 percent for the bonds outstanding on June 30, 1995).

The Department has sold Water System Revenue Bonds to finance additional multipurpose facilities. Interest accruals reported in Table 2 include a portion of the interest costs of these revenue bonds. This rate differs from the "Project Interest Rate" under SWP water supply contracts in that interest costs on power revenue bond sales are not included.

Through fiscal year 1987-88, a total of \$90 million had been reimbursed to the Department from the State's tideland oil and gas revenues, authorized by California Statutes of 1966, First Extraordinary Session, Chapter 27.

AB 1442, the "Offset Legislation" enacted in September 1989, was effective January 1, 1990. Under the Offset Legislation, interest accruals on California Water Resources Development Bond Fund expenditures were terminated on June 30, 1988, and resumed on June 30, 1995. This legislation provides for a lump sum reimbursement to the Department for recreation and wildlife enhancement expenditures through June 30, 1988, and offsets moneys owed the California Water Fund by the SWP in the amount of \$172,291,000. Of this amount, \$155,087,000 is for capital expenditures reported herein, and \$17,204,000 for operating costs. AB1442 also provides for continued reimbursement of annual expenditures subsequent to June 30, 1988 with approval by the Legislature of the Department's cost allocations.

f) Costs previously reported are as shown in Table 1, pages 2 and 3, of Appendix D to Bulletin 132-95. Such costs were based on the Department's accounting records as of December 31, 1995.

g) Reasons for cost changes are outlined below:

- Additional disbursements during 1995 for joint capital costs allocated to recreation and enhancement: \$ 1,866,000
- Additional accrued interest due to an increase in interest costs of Burns-Porter and Water System Revenue bonds sold to date: 10,222,000
- Reclassification of historical costs attributable to site relocation of the Project Operations Control Center: (26,000)
- Prior year expenditures processed in 1995: (12,000)
- Adjustments to project fund code process dates: 16,000
- Adjustment to capitalization of control system: 14,000
- Variance, indirect costs, and miscellaneous immaterial expenditures: (2,000)
- Adjustments to Operations and Maintenance rate: 1,000

Total Change \$12,079,000

Summary of Allocation Percentages

Each year the Department determines water contractor charges for the SWP based on allocations of costs among purposes of facilities used for more than a single purpose. These determinations are

based on the percentages previously reported to and approved by the Legislature, as well as preliminary estimates for facilities not yet reported. These percentages are summarized in the following table:

(In percent of joint costs of the respective facilities)

Facilities of the State Water Project	Capital Costs of Features Jointly Used			
	Reimbursable Purposes	Nonreimbursable Purposes		Total
	Water Supply and Power Generation	Flood Control	Recreation and Fish and Wildlife Enhancement	
Project Conservation Facilities				
Frenchman Dam and Lake	21.5	0	78.5	100.0
Antelope Dam and Lake	0	0	100.0	100.0
Grizzly Valley Dam and Lake Davis	1.0	0	99.0	100.0
Oroville Division ^a	97.1	0	2.9	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant	96.6	0	3.4	100.0
Delta Facilities ^b	86.0	0	14.0	100.0
Project Transportation Facilities				
Grizzly Valley Pipeline	100.0	0	0	100.0
North Bay Aqueduct	100.0	0	0	100.0
South Bay Aqueduct:				
Del Valle Dam and Lake Del Valle	25.2	26.8	48.0	100.0
Remainder of South Bay Aqueduct	100.0	0	0	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant	96.6			
California Aqueduct, Dos Amigos Pumping Plant to Termini excluding the Coastal Branch	94.3	0	5.7	100.0
Coastal Branch	100.0	0	0	100.0
^a Percentages are applicable to Capital Costs of Features Jointly Used, minus Federal Flood Control Payments. ^b Illustrative percentages only, assumed for current project financial and repayment analyses. Note: Percentages shown are those applicable to the costs of the facilities as accounted by the State, or, in the case of Federal-State joint-use facilities (San Luis Facilities), only the State's share of the total cost.				

Comments by
The Department of Boating and Waterways
The Department of Parks and Recreation
and
The Department of Fish and Game

Memorandum

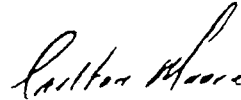
Date : May 19, 1999

To : The Honorable Thomas M. Hannigan
Director
Department of Water Resources

From : Department of Boating and Waterways
Carlton D. Moore
Interim Director
2000 Evergreen Street, Suite 100
Sacramento, California 95815-3896

Subject: Bulletin 132-96

The Department of Boating and Waterways, in accordance with Section 11912 of the California Water Code, has reviewed the draft of Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to Bulletin 132-96. We have no comment.



Carlton D. Moore
Interim Director

Memorandum

Date : JUN 01 1999

To : Thomas M. Hannigan, Director
Department of Water Resources
1416 9th Street, Room 1115-1
Sacramento, California 95814

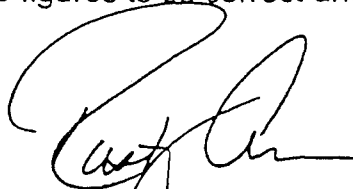
From : Department of Parks and Recreation
Director's Office

Subject : Cost Allocation to Recreation and Fish and Wildlife Enhancement State Water Project

The Department of Parks and Recreation (DPR) has received the draft to Appendix D, "Cost of Recreation and Fish and Wildlife Enhancement", to your Bulletin 132-96, "Management of the California State Water Project".

The DPR in accordance with California Water Code Section 11912 has reviewed the draft of the report and concludes that since the report contains data from other departments, it would be difficult to verify our cost allocations.

The DPR will assume the figures to be correct and has no further comments.



Rusty Areias
Director

Memorandum

To : Mr. Thomas M. Hannigan, Director
Department of Water Resources
1416 Ninth Street
Sacramento, California 95814

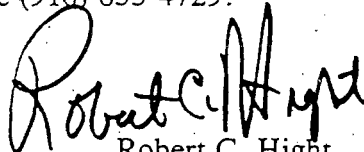
Date : May 19, 1999

From : Department of Fish and Game

Subject : Data for Bulletin 132-96, Appendix D

The Department of Fish and Game has reviewed the draft Appendix D to Bulletin 132-96 - "Costs of Recreation and Fish and Wildlife Enhancement" and finds that we have no comments.

If you have any questions, please contact Mr. Alan Baracco, Operations Manager, Central Valley Bay-Delta Branch, Department of Fish and Game, 1416 Ninth Street, Sacramento, California 95814, telephone (916) 653-4729.


Robert C. Hight
Director

Attachment

cc: A. Baracco
Department of Fish and Game
Sacramento

PH:AB99e012.wpd/spw

